

township, incorporated town, or city, indicating in their order when and in what proportion the same is to be collected; and these facts shall be noted upon the tax-list by the auditor. Said tax shall be collected at the time or times specified in said order in the same manner, and be subject to the same penalties for non-payment after the same becomes due and delinquent, as other taxes.

Tax shall not exceed 5 per cent nor one-half the cost of bridge. SEC. 3. The aggregate amount of tax to be voted or levied under the provision[s] of this act in any township, incorporated town, or city, shall not exceed five per centum of the assessed value of the property therein, respectively, nor shall it exceed one-half the estimated cost of the bridge sought to be aided as fixed by the board of supervisors.

Duty of county treasurer. SEC. 4. The moneys collected under the provision[s] of this act shall be paid out by the county treasurer, on the order of the board of supervisors of the county, and such order shall specify that it is on the special bridge *found* [fund] belonging to the township, incorporated town, or city from which such tax has been collected, but in no case shall the said board make such order until the conditions specified in the petition and notice have been complied with.

Petitioners may provide stipulations. SEC. 5. The petitioners may provide, by stipulations contained in the petition for the tax, the conditions upon which the board of supervisors may order the money, when collected, paid out.

Expense of election paid by county. SEC. 6. The expense of giving notice and holding the election, provided for herein, shall be audited and paid out of the county fund like other claims against the county.

Publication. SEC. 7. This act being deemed of immediate importance shall take effect and be in force from and after it[s] publication in the Iowa State Register and Iowa State Leader, newspapers published in Des Moines, Iowa.

Approved, March 13, 1882.

I hereby certify that the foregoing act was published in *The Iowa State Leader* March 14, and the *Iowa State Register* March 15, 1882.

J. A. T. HULL, *Secretary of State.*

CHAPTER 64.

INDEPENDENT DISTRICT OF LIVERMORE LEGALIZED.

H. F. 424. AN ACT Legalizing the Action of the Board of Directors of the Independent District of Livermore, in Humboldt County, Iowa.

Preamble. WHEREAS, In the month of March, A. D. 1881, the voters of the village of Livermore, having the requisite population, decided

by a majority vote according to the provisions of law in such cases made and provided to establish an independent district; and,

WHEREAS, At the time of such elections, by an oversight, they failed to vote upon a name for said district, as the law contemplates, and the board of directors of said independent district did, at a meeting held on the 30th day of April, 1881, decide by vote to give it the name of Independent district of Livermore; therefore,

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That the acts of the board of directors of the independent district of Livermore, designating by vote the name of said independent district of Livermore, be and the same is hereby legalized, and shall have the same force and effect as if the name had been designated by the voters of said independent district as provided by law. Legalized.

SEC. 2. This act being deemed of immediate importance shall be in force on and after its publication in the Iowa State Register and Humboldt Independent, newspapers published in Iowa, without expense to the state. Publication.

Approved, March 14, 1882.

I hereby certify that the foregoing act was published in the *Independent*, at Humboldt, March 23, 1882.

J. A. T. HULL, *Secretary of State.*

CHAPTER 65.

LEGALIZING CERTAIN PROCEEDINGS OF THE COUNCIL OF MANCHESTER.

AN ACT to Legalize the Proceedings of the Town Council of the Incorporated Town of Manchester, Delaware County, Iowa, in Relation to allowing and paying Claims. S. F. 306.

WHEREAS, The town council of the incorporated town of Manchester, Delaware county, Iowa, did in regular sessions during the months of July, September, October, and November, 1880, at the special request of a large number of the legal voters of said incorporated town, allow and pay sundry bills, same being for the expenses incurred in a county seat canvass; and, Preamble.

WHEREAS, Doubts have arisen as to the right of said town council to allow and pay said bills out of the town funds of said incorporated town;